



# **Bachelor of Business Management**

## **SEMESTER III**

1. English- III
2. Communicative English III
3. Computer Applications
4. Cost Accounting
5. Principle and Practice of Management
6. Financial Accounting -III

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### Communicative English III

#### **Unit 1-**

Reading Skill -Introduction, Mechanics of Reading, Undesirable Reading Habits, Guidelines for Improving Reading Skill, Types of Reading, Reading Speed, Techniques for Comprehension.

#### **Unit 2-**

Listening Skill -Introduction, Purpose of Listening, Cognitive Process of Listening, Barriers to Listening, Overcoming Listening Barriers, Guidelines for Improving Listening Skill.

#### **Unit 3-**

Note-making Introduction, A Worked Out Sample.

#### **Unit 4**

Précis Writing Introduction, Principles of a Good Précis, Steps for Writing a Good Précis, Methods for Abridging Sentences.

#### **Unit 5**

Audiovisual Aids Introduction, TVDes of Visuals,Use of Audiovisuals, Principles to Use Audiovisuals, Use of Audiovisual Equipment: Applications.

#### **Unit 6**

Oral Communication – Introduction, Preparing for the Presentation, Structure of Your Presentation, Plan Your Presentation,Mastering the Techniques of Delivery, Impromptu Speaking Rehearsing the Presentation,Guidelines for Final Speech,Handling Question-and Answer Session.

#### **Suggested Readings-**

1. Professional Communication by Aruna Koneru.

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### Computer Applications

1. Introduction to computer, uses of computers in business- overview of technology and organisation- Computer hardware-types, parts and their functions; Software: system software and application software.
2. Office productivity tools-word processing –electronic spreadsheets- business project management and presentation tools. Familiarization with access, PowerPoint , excel etc.
3. Data Processing-Techniques of data processing: online, batch mode, real time-processing software tools - Accounting packages (tally) and applicability to organisational setup.
4. Database structure- Type and comparison-data access control software- methods and structures of database management, data storage and retrieval-current and most frequently used reporting systems, management systems and languages.
5. Telecommunication and Networking-Network design, LAN/WAN/SAN/network structures needed for a business organisation-data transmission methods-internet and E-mail, WEB based tools.

#### **References:**

1. Computer Fundamentals- Rajaram (PHI)
2. Computer Fundamentals-Shiva (BPB)
3. Computer Fundamentals –Ram (new Age)
4. Data Base Management and Architecture- Kothari ( McGraw Hill)
5. Computer Networks – Tenevaum( PHI)

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### Cost Accounting

**1. Cost Accounting:** Meaning, Definition, Objectives, Advantages & limitations of Cost Accounting - Differences between Cost Accounting & Financial Accounting - Cost Centre and Cost Unit - Elements of Cost – Cost Classifications – Cost Sheet and Cost Estimations.

**2. Materials:** Procurement Procedure, Stores Procedures – Bin Card and Stores ledger. Inventory Control – Stock levels. Methods of Pricing Materials Issues – Problems on FIFO & LIFO Methods.

**3. Labour:** Time-keeping and Time-booking – Methods of remunerating labour – Time Rate – Piece Rate – Treatment of Idle Time & Overtime – Methods of Incentive Plans – Halsey and Rowan Plan.

**4. Overheads:** Meaning, Classifications, Allocation – Apportionment and Absorption of Overheads – Problems on Primary Distribution of Overheads and Machine Hour Rate-Concept of Activity Based Costing.

**5. Methods of Costing:** Contract Costing – Process Costing (Excluding inter process profits and valuation of Work-in-progress).

#### **References:**

1. Cost Accountancy - Agarwal
2. Cost Accountancy - S.N. Maheshwari
3. Cost Accountancy - Nigam and Sharma
4. Accounting Principles - Anthony and Reece
5. Cost and Management Accounting - Duncan Williamson

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### English - III

#### UNIT - I

Voice (5 Marks)

Direct and Indirect Speech (5 Marks)

**Verbs:** Linking Verbs; Auxiliaries

Transitive and Intransitive Verbs

Negative Verbs and Infinitives (10 Marks)

#### UNIT - II

Reading and Writing Skills:

Reading aloud passages from Books, Newspapers, Journals etc.,

Precise Writing (10 Marks)

Paraphrasing (5 Marks)

Expansion (5 Marks)

#### UNIT - III

Facing Interviews (Including preparation necessary)

Interviewing skills

Group Discussion (4 Marks)

Conversation Skills in specific situations: (8x2=16)

Fixing an appointment

a) At a Bank; Post-office

b) At an Airport, Bus Stand, Railway Station

c) At a Travel Agency, At the Hospital

d) At the Doctor's

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### Financial Accounting III

1. Joint Stock Companies- Meaning-Essential features. Shares & Debentures – Right Issue – Employees Stock Options – Sweat Equity Shares – Buy-back of Shares (Theory only).
2. Issues of Shares and Debentures (excluding underwriting of shares and debentures) – At par, at a Premium and at a discount. Forfeiture and Re-issue of forfeited shares. Issue of Bonus shares – problems on bonus shares (SEBI guidelines only).
3. Financial Statements of Joint Stock Companies – Manufacturing and Trading Companies – Preparation of Financial Statements as per new regulations (in vertical format).
4. Redemption of preference shares – conditions and problems. Methods of Redemption of debentures  
(Theory only).
5. Liquidation of Companies – Preparation of Liquidators final statement of Account.

#### **References:**

1. Advanced Accountancy - R.L. Gupta
2. Advanced Accountancy - S.N. Maheshwari
3. Advanced Accountancy - Dr. M.A. Arulanandar & K.S. Raman
4. Advanced Accountancy - B.S Raman
5. Advanced Accountancy - M.C. Shukla

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### Principles and Practice of Management

1. Management- Definition and Levels, Nature, Scope and –Evolution of Management thought- Taylor’s Scientific Management-Fayol’s theory-Elton Mayo and Hawthorne experiments-Contribution of Peter F. Drucker-Management as a profession.
2. Planning-Concept and Significance-planning process-types of plans-Different approaches to planning-strategies, objectives and policies –Decision making Process and forecasting techniques.
3. Authority and responsibility-Delegation and Decentralization, Departmentalization-span of Control-Chain of Command- line staff relationships, Coordination.
4. Organization: Types of organization structures- product, functional, matrix, project and team - Merits and demerits.
5. Managerial control-Need for control-steps in control-features of effective control system-controlling tools and techniques-Budgeting-MIS, Brief idea of Modern Management Techniques-MBO, MBE, TQM, JIT & MIS.

#### **References:**

1. Essentials of Management – Koontz & O’ Donnel
2. Principles of Management-Sherlekar and Sherlekar
3. Management- James A.F. Stoner, R. Edward Freeman & Daniel R. Gilbert, Jr
4. Management – Tasks and Responsibilities -Peter F. Drucker
5. Professional Management- Theo Haimann
6. Management – Richard Daft